

SALES SURTAX
OVERSIGHT
ADVISORY
COMMITTEE



JOINT PUBLIC MEETING
OCTOBER 28, 2014

MEMORANDUM

TO: Lake County Board of Commissioners
Lake County School Board
Municipal and Town Councils

FROM: Sales Surtax Oversight Advisory Committee

DATE: September 13, 2013

As is required by Lake County Ordinance, 2001-130, attached is a document containing a report of the budgeted expenditures and revenues of the one-cent sales tax for the fiscal year 2014/15.

This report will be discussed at a joint public meeting of the Board of County Commissioners, the School Board, and the municipalities held on October 28, 2014, at 9:00 am at the Lake County Administration Center, Board Chambers.

Attachments

Report of the Expenditures and Revenues of the Sales Surtax

INTRODUCTION

On November 6, 2001, Lake County citizens voted to extend the one-cent sales surtax for a second 15 year term. Florida Statutes 212.55 authorizes the levy of this tax and specifies its use. The following uses are authorized by the statute:

- The proceeds of the tax may be used to finance, plan and construct infrastructure; to acquire public recreation or conservation or to protect natural resources; and to purchase fixed capital expenditures or fixed capital outlay associated with the construction or improvement of public facilities including land acquisition, land improvement, engineering costs and design. Equipment must have a useful life in excess of five years. Vehicles and equipment necessary to outfit certain vehicles are also authorized. Proceeds may also be used for debt service for new bonds.

Ordinance 2001-130 established a Sales Surtax Oversight Advisory Committee with the duty of reviewing the expenditures of the sales tax and providing a semi-annual report to the Board of County Commissioners, the School Board, and the municipalities at a joint public meeting.

PROCESS

The Oversight Committee includes two members each, appointed by the Board of County Commissioners, the School Board, and the League of Cities, as well as representation of two Constitutional Officers.

The Oversight Committee met on September 15, 2014 and October 13, 2014 to review the reports that had been submitted by the sales tax recipients. Minutes of those meeting and the reports from the various entities are included in the attached document.

COMMENTS

A summary report of all entities' total revenues and expenditures is included in this document. All individual reports reflect expenditure and revenue data for the fiscal year October 1, 2014, through September 30, 2015.

After review of the reports and a request for clarification of specific items identified in the minutes, the Sales Surtax Oversight Advisory Committee accepted all reports as meeting the guidelines of the sales surtax requirements.

The next meeting of the Sales Tax Advisory Oversight Committee is scheduled to be Monday, March 23, 2015, at 9:00 am. at the County's Administration Building.

SALES SURTAX REVENUE AND EXPENDITURE
SUMMARY REPORT
OCTOBER 2014

LOCAL GOVERNMENT	REVENUE RECEIPTS	TOTAL EXPENDITURES
Town of Astatula	261,120	261,120
City of Clermont	4,955,521	3,303,718
City of Eustis	2,611,117	2,457,258
City of Fruitland Park	360,500	226,000
City of Groveland	2,372,000	733,179
Town of Howey in the Hills	96,503	90,503
Town of Lady Lake	2,202,921	1,025,000
City of Leesburg	1,655,943	1,609,369
City of Mascotte	629,800	424,400
City of Minneola	671,037	671,037
Town of Montverde	2,114,850	85,000
City of Mount Dora	127,713	1,159,350
City of Tavares	1,734,706	1,344,990
City of Umatilla	303,000	303,000
Lake County School Board	17,108,314	17,108,314
Board of County Commissioners	26,147,616	25,499,757
TOTAL	63,352,661	56,301,995

(Includes Debt Service)

EXPENDITURES BY CATEGORY

Construction, renovation, remodeling of facilities	9,609,023
Roads and transportation	13,276,408
Utilities, drainage improvements, stormwater retrofit	140,000
Public safety facilities and equipment	4,723,205
Libraries	124,000
Parks and recreation	4,148,003
Other infrastructure	355,500
Debt service	23,925,856
TOTAL	56,301,995

**Sales Surtax Oversight Advisory Committee
September 15, 2014**

Committee Members Present:

**Glenn Irby
Barbara Lehman
Keith Mullins
Robbie Ross
Bea Meeks**

Members Absent:

**Scott Smith
Bill Smith
Rachel Holtzclaw**

Also Present:

**Wendy Taylor, County Manager's Office
Sandy Minkoff, County Attorney
David Heath, County Manager
Todd Thornton – Budget Office
Jim Myers – City of Eustis
Bob Melton – Clerk's Office
Cindy McLaughlin – Clerk's Office
Steve Koontz – Budget Director**

The meeting was called to order at 9:07 a.m. in Lake County Board Chambers in the County Administration Building, Tavares, Florida, by Keith Mullins.

It was announced that this meeting was properly advertised and that a quorum was present to conduct business.

All reports were submitted in the original packages.

The following cities were asked for additional information:

- Clermont –The committee asked what the life span was of the radios. **Confirmed they had over a five year life span.**
- Fruitland Park –The committee had questions regarding the Glocks and the computer. **The city has submitted a new report.**
- Groveland – The committee asked for details on both projects. **Road projects consisted of Crittenden Ave. repaving and street rejuvenation. Public Safety projects consisted of police fleet, fire engine replacement, cameras and mikes, Lifepak 15 monitor/defib., RMS and CAD, weapons and design of the Public Safety Complex.**
- Howey in the Hills – The committee inquired if the leases were capital or operational and asked for more information regarding the artwork. **The leases are capital and the artwork consists of concrete pads and outdoor artwork for the town park.**
- Minneola – The committee inquired as to the purpose of the loans. **The four loans were used to finance the waste water plant.**

There was no one present to speak during citizen input.

David Heath, County Manager, addressed the committee regarding the implementation of the audit findings. He explained that the Board of County Commissioners asked the Inspector General to audit the Infrastructure Sales Tax Fund prior to the request for reauthorization. The audit contained several recommendations that pertained to the committee. First, the ordinance will be modified in regards to reconciling the original list; second, an operational manual was recommended for all committee members; and third it was recommended that the committee

meet an additional time to discuss and accept the changes made from the prior meeting before it goes to the Board of County Commissioners.

The committee discussed the recommendations and agreed with the suggestions. It was noted that Ordinance 2001-130 requires the committee present their report to the Board in April and October of each year.

The date for the next Sales Surtax Committee meeting was scheduled for October 13, 2014 at 9:00. The Sales Surtax Joint Public meeting was set for October 28, 2014, 9:00 a.m. The date for the following meeting of the Sales Surtax Committee was set for March 23, 2015, 9:00 a.m.

The meeting was adjourned at 9:40 a.m.

Respectfully submitted,

Wendy Taylor

**Sales Surtax Oversight Advisory Committee
October 13, 2014**

Committee Members Present:

**Glenn Irby
Barbara Lehman
Keith Mullins
Rachel Holtzclaw
Bea Meeks**

Members Absent:

**Scott Smith
Bill Smith
Robbie Ross**

Also Present:

**Wendy Taylor, County Manager's Office
Erin Hartigan, County Attorney's Office
Todd Thornton – Budget Office
Mike Sheppard – City of Mt. Dora
Gwen Walker – City of Groveland
Jeannine Michaud – City of Lady Lake
Lori Houghton – City of Tavares**

The meeting was called to order at 9:02 a.m. in Lake County Board Chambers in the County Administration Building, Tavares, Florida, by Keith Mullins.

It was announced that this meeting was properly advertised and that a quorum was present to conduct business.

The following reports were discussed:

- Clermont –The committee asked what the life span was of the radios. **Confirmed they had over a five year life span.**
- Fruitland Park –The committee had questions regarding the Glocks and the computer. **The city has submitted a new report.**
- Groveland – The committee asked for details on both projects. **Road projects consisted of Crittenden Ave. repaving and street rejuvenation. Public Safety projects consisted of police fleet, fire engine replacement, cameras and mikes, Lifepak 15 monitor/defib., RMS and CAD, weapons and design of the Public Safety Complex. Gwen Walker was present to describe the expenditures.**
- Howey in the Hills – The committee inquired if the leases were capital or operational and asked for more information regarding the artwork. **The leases are capital and the artwork consists of concrete pads and outdoor artwork for the town park.**
- Minneola – The committee inquired as to the purpose of the loans. **The four loans were used to finance the waste water plant.**

Glenn Irby motioned to accept the revisions as presented. It was seconded by Bea Meeks and carried unanimously.

Keith Mullins asked for the County Attorney's opinion on a statement made in the audit by the Inspector General regarding the committee's responsibility in comparing the budget submitted to the actual expenditures. Erin Hartigan responded that she would confer with Sandy Minkoff and respond in writing. Discussion ensued as to the pros and cons of this request.

The meeting was adjourned at 9:30 a.m.

Respectfully submitted,

Wendy Taylor

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING ENTITY: (1)

Asst. Auditor

BUDGET PERIOD: (2)

10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)

Anticipated interest income for this budget period (4)

Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)

Total anticipated Sur-Tax Receipts for this budget year.

\$	156,120.00
\$	-
\$	105,000.00
\$	261,120.00

PROJECT EXPENDITURES

(6)

DESCRIPTION	
Construction, renovation, remodeling of facilities	
Roads and transportation	
Utilities, drainage improvements, stormwater retrofit	
Public safety facilities and equipment	
Libraries	
Parks and recreation	
Other infrastructure	
Debt Service	
TOTAL	

(7)

EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
125000	48%
90779	35%
0	0%
35341	14%
0	0%
0	0%
10000	4%
0	0%
\$ 261,120	100.00%

\$

Reserves

CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

Mary H. Cooper

Mary H. Cooper
Signature

9/2/2014

Date

Town Clerk
Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING

ENTITY: (1) City of Clermont

BUDGET

PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$ 2,600,000.00
\$ 12,000.00
\$ 2,343,521.00
\$ 4,955,521.00

PROJECT EXPENDITURES

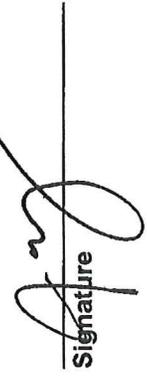
(6)
DESCRIPTION
Construction, renovation, remodeling of facilities
Roads and transportation
Utilities, drainage improvements, stormwater retrofit
Public safety facilities and equipment
Libraries
Parks and recreation
Other infrastructure
Debt Service
TOTAL

(7)	(8)
EXPENDITURES BUDGETED THIS PERIOD	% of TOTAL
\$ 165,000.00	5%
586,000.00	18%
-	0%
943,646.00	29%
-	0%
1,107,254.00	34%
70,000.00	2%
431,818.00	13%
\$ 3,303,718.00	100.00%

\$ 1,651,803.00

CERTIFICATION: *This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.*

9/3/2014
Date


Signature

Joseph Van Zile, Finance Director
Name/Title of Authorized Official

SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE DETAIL

REPORTING ENTITY: City of Clermont
(9)

REPORTING PERIOD: 01/01/2014 TO 09/30/2015
(11)

CLASSIFICATION/ PROJECT	AMOUNT BUDGETED	CLASSIFICATION/PROJECTS FUNDED THROUGH DEBT	AMOUNT BUDGETED
Construction, Renovation, Remodeling of Facilities			
Replace (2) City Hall A/C Units	130,000.00		
Facilities Vehicles (2) Vans	35,000.00	Debt Services 2012 Note Payable	431,818.00
Roads and Transportation			
Streets and Sidewalks - Upgrading Streets and Sidewalks and Adding New Sidewalks Around	553,000.00		
Schools			
Roadway Striping Machine	6,500.00		
Construction Vehicle	26,500.00		
Public Safety Facilities and Equipment			
Police Vehicles - (12) Marked and Unmarked Vehicles	440,000.00		
Additional Radios for the Motorola 800MHZ system	10,920.00		
Police Headquarters	442,726.00		
Fire Vehicles - Heavy Duty Pickup	50,000.00		
Park and Recreation			
Park Capital Improvements - Upgrades to Playgrounds, Pier Areas, and Park Buildings	150,000.00		
Parks Vehicle	33,000.00		
Historic Village Improvements to Cooper Library and Kern House	67,000.00		
Recreation Vehicle	19,500.00		
Arts & Recreation Facility Upgrades - A/C Units, Carpeting, Painting, Pool, Parking Lots, Gymnasium, and Storage Facility	566,500.00		
Lake Hiawatha Preserve Development	271,254.00		
Other Infrastructure			
Broadband (Fiber Optic) Network	50,000.00		
Additional Network Interconnecting All City Owned Facilities			
New Telephone System for City Hall	20,000.00		

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING ENTITY: (1) Eustis

BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Debt Service General Fund
 FDOT Grant Funding
 Total anticipated Sur-Tax Receipts for this budget year.

\$ 1,545,000.00
\$ 4,000.00
\$ 444,032.00
\$ 340,000.00
\$ 278,085.00
\$ 2,611,117.00

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	859,975.00	35%
Roads and transportation	-	0%
Utilities, drainage improvements, stormwater retrofit	254,850.00	10%
Public safety facilities and equipment	124,000.00	5%
Libraries	496,433.00	20%
Parks and recreation	177,000.00	7%
Other infrastructure	545,000.00	22%
Debt Service	2,457,258.00	100.00%
TOTAL	2,457,258.00	
Reserves	\$ 153,859.00	

CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

August 22, 2014

Jim R. Myers, Jr., Finance Director

Date

Signature

Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE DETAIL**

REPORTING

ENTITY: Eustis

(9)

REPORTING

PERIOD: 01/01/2014 TO 09/30/2015

(11)

CLASSIFICATION/ PROJECT	AMOUNT BUDGETED	CLASSIFICATION/ PROJECT	AMOUNT BUDGETED
Roads and Transportation		Other Infrastructure	
Orange Avenue Sidewalk Grant Project	268,085	Computer Upgrade Program	80,000
Street Resurfacing	289,142	IT Vehicle	20,000
Street Sealing	36,731	City Hall Landscaping Improvements	35,000
Sidewalk Project	171,017	HR/Purchasing Flooring Replacement	42,000
Public Works Dump Truck	40,000	Subtotal	177,000
Public Works - Semi Truck Used	55,000		
Subtotal	859,975		
Public Safety Facilities and Equipment		FUNDED THROUGH DEBT	
Police Vehicles	159,550	Debt Secured with Sales Sur-Tax Revenues	
Police Station Improvements	25,000		
Main Fire Station Remodel	30,000	1997 Bond Issue \$6.2 Million	
Fire Pickup Truck	40,300	(Paid from pass-through transfers from the General Fund.	
Subtotal	254,850	Included in amounts carried forward from previous year)	
		Items purchased were a Fire Truck, Community Center	
Libraries		Reconstruction, Lakewalk, Seawall Reconstruction,	
Library - Carpet Replacement	124,000	Finance Annex Purchase and Remodeling, etc.	340,000
Subtotal	124,000		
Parks and Recreation		2004 Bond Issue \$2.2 Million	
Ferran Park Phase 1(Playground & Restrooms)	241,433	Water & Wastewater System Expansion Projects	
Ferran Park Phase 2A (Parking & Entrance)	200,000	(Paid from Annual Sales Tax Revenues)	205,000
Pool Shade Covers	25,000	Subtotal	545,000
Pool Resurfacing	30,000		
Subtotal	496,433		
		TOTAL	2,457,258

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

FORM STX03

REPORTING

ENTITY: (1) City of Fruitland Park

BUDGET

PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	355,000.00
\$	1,000.00
\$	4,500.00
\$	360,500.00

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	-	0%
Roads and transportation	-	0%
Utilities, drainage improvements, stormwater retrofit	-	0%
Public safety facilities and equipment	211,900.00	94%
Libraries	-	0%
Parks and recreation	-	0%
Other infrastructure	-	0%
Debt Service	14,100.00	6%
TOTAL	226,000.00	100.00%

Reserves	\$ 130,000.00
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9/2/2014

Tannette S. Gayle

Tannette S. Gayle, City Treasurer

Date

Signature

Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE DETAIL**

REPORTING ENTITY:
(9)

REPORTING PERIOD:
(11)

010/01/2014 TO 09/30/2015

(10)

CLASSIFICATION/ PROJECT	AMOUNT BUDGETED	CLASSIFICATION/PROJECTS FUNDED THROUGH DEBT	AMOUNT BUDGETED
Two Police Vehicles	\$ 80,000.00		
Police Equipment			
Reconstruction of the Police Department's doors with card scanners instead of keys	\$ 1,500.00		
Two Portable Radios	\$ 8,000.00		
Fire Department Equipment			
MSA Air Packs	\$ 115,000.00		
Roads & Streets Equipment			
Mower	\$ 7,400.00		
Utility Relocation 441 FDOT Loan	\$ 14,100.00		
	\$ 226,000.00		

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

FORM STX03

REPORTING ENTITY: (1) Groveland BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	730,000.00
\$	2,000.00
\$	1,640,000.00
\$	2,372,000.00

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	0	0%
Roads and transportation	197,000	27%
Utilities, drainage improvements, stormwater retrofit	0	0%
Public safety facilities and equipment	536,179	73%
Libraries	0	0%
Parks and recreation	0	0%
Other infrastructure	0	0%
Debt Service	0	0%
TOTAL	733,179	100.00%

\$	1,638,821
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Reserves	
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CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

8/25/2014 Date
 Gwen Walker Signature
 Finance Director Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING

ENTITY: (1) Town of Howey-in-the-Hills

BUDGET

PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)

Anticipated interest income for this budget period (4)

Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)

Total anticipated Sur-Tax Receipts for this budget year.

	\$96,503
	0
\$	96,503.00

PROJECT EXPENDITURES

(6)

DESCRIPTION	(7)	(8)
	EXPENDITURES BUDGETED THIS PERIOD	% of TOTAL
Construction, renovation, remodeling of facilities	18,500	20%
Roads and transportation	25,000	28%
Utilities, drainage improvements, stormwater retrofit	0	0%
Public safety facilities and equipment	27,000	30%
Libraries	0	0%
Parks and recreation	20,003	22%
Other infrastructure	0	0%
Debt Service	0	0%
TOTAL	90,503	100.00%

Reserves	0
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CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

9/2/2014

Brenda Brasher
Signature

Date

Brenda Brasher, Town Clerk/Finance Director
Name/Title of Authorized Official

FORM STX03 SALES SUR-TAX REPORT
 BUDGETED REVENUE/EXPENDITURE REPORT

REPORTING ENTITY: (1) TOWN OF LADY LAKE BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	1,125,500.00
\$	600.00
\$	1,076,821.00
\$	<u>2,202,921.00</u>

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	0	0%
Roads and transportation	0	0%
Utilities, drainage improvements, stormwater retrofit	0	0%
Public safety facilities and equipment	77,000.00	8%
Libraries	0	0%
Parks and recreation	0	0%
Other infrastructure	0	0%
Debt Service	948,000.00	92%
TOTAL	1,025,000.00	100.00%

\$	101,100.00
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Reserves	
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CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

8/27/2014 *Jeannine Michaud* Jeannine Michaud, Finance Director
 Date Signature Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING

ENTITY: (1) City of Leesburg

BUDGET

PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	1,655,433.00
\$	1,655,433.00

PROJECT EXPENDITURES

(6)	
DESCRIPTION	(8)
Construction, renovatio, remodeling of facilities	16%
Roads and transportation	2%
Utilities, drainage improvements, stormwater retrofit	0%
Public safety facilities ad equipment	16%
Libraries	0%
Parks and recreation	19%
Other infrastructure	0%
Debt Service	47%
TOTAL	100.00%

EXPENDITURES BUDGETED THIS PERIOD	%
\$ 249,600	16%
40,000	2%
-	0%
245,800	16%
-	0%
365,000	19%
-	0%
748,969	47%
\$ 1,669,369	100.00%

\$	46,574
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CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

8/25/14

[Signature]

William V. Spivak Finance Director

Date

Signature

Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE DETAIL**

REPORTING

ENTITY: City of Leesburg

REPORTING

PERIOD: 01/01/2014 TO 09/30/2015
(11)

CLASSIFICATION/ PROJECT	AMOUNT BUDGETED (9)	CLASSIFICATION/PROJECTS FUNDED THROUGH DEBT	AMOUNT BUDGETED (10)
Construction, renovations & remodeling of facilities		2013 Bonds	758,969
Public Restrooms Renovations	80,000	New Library	
Leesburg Wellness Center Roof	26,400	Public Works Facility	
Communications Building Roof	13,200	Old Library renovation	
Palmetto St. Shuffleboard Resurfacing	30,000	Canal Street upgrades	
Palmetto St. Tennis Ct. Resurfacing	30,000	Gym and land	
Marina Dock Repairs	30,000	Community Center	
Shelter Renovation (Pavilion Island)	40,000	City Hall Parking Lot	
		Transportation improvements	
Roads & transportation			
Pave Berry Park Parking Lot	40,000		
Public safety facilities & equipment			
Fire Station #64 Roof	40,000		
Replacement-Police-Lease			
Chargers (28)	79,341		
Crown Victoria (38)	115,006		
Tahoe (3)	10,719		
Impala (4)	8,560		
Van (1)	2,174		
City will own at end of lease			
Parks & Recreation			
Susan St. Master Plan Phase I			
Fencing	100,000		
Dugout Renovations	30,000		
ADA Compliance for Playgrounds/Facilities	25,000		
Venetian Gardens Master Plan Phase I			
Park construction	150,000		
	850,400		758,969

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

FORM STX03

REPORTING ENTITY: (1) City of Mascotte

BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	392,000.00
\$	-
\$	237,800.00
\$	629,800.00

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	-	0%
Roads and transportation	50,000	12%
Utilities, drainage improvements, stormwater retrofit	100,000	24%
Public safety facilities and equipment	79,500	19%
Libraries	-	0%
Parks and recreation	-	0%
Other infrastructure	-	0%
Debt Service	194,900	46%
TOTAL	424,400	100.00%

Reserves	205,400
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CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

8/21/2014 Duffy Miller
 Date Signature

Finance Director
 Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

FORM STX03

REPORTING ENTITY: (1) City of Minneola BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	671,037.00
\$	-
\$	-
\$	671,037.00

PROJECT EXPENDITURES

(6)	(7)	(8)
DESCRIPTION	EXPENDITURES BUDGETED THIS PERIOD	% of TOTAL
Construction, renovation, remodeling of facilities	0	0%
Roads and transportation	0	0%
Utilities, drainage improvements, stormwater retrofit	0	0%
Public safety facilities and equipment	0	0%
Libraries	0	0%
Parks and recreation	0	0%
Other infrastructure	0	0%
Debt Service	671,037	100%
TOTAL	671,037	100%
Reserves	-	

CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

8/21/14
Date

Charlotte Dentle
Signature

Finance Manager
Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING ENTITY: (1) City of Mount Dora

BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$ 1,055,850.00
\$ 9,000.00
\$ 1,050,000.00
\$ 2,114,850.00

PROJECT EXPENDITURES

(6)
DESCRIPTION
Construction, renovation, remodeling of facilities
Roads and transportation
Utilities, drainage improvements, stormwater retrofit
Public safety facilities and equipment
Libraries
Parks and recreation
Other infrastructure - IT Network
Debt Service
TOTAL

Reserves

(7)	(8)
EXPENDITURES BUDGETED THIS PERIOD	% of TOTAL
15,000.00	1%
665,000.00	57%
-	0%
201,600.00	17%
-	0%
46,000.00	4%
98,500.00	8%
133,250.00	11%
\$ 1,159,350.00	100.00%

\$ 955,500.00

CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

8/28/14
Date

[Signature]
Signature

Mike Sheppard Finance Director
Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING

ENTITY: (1) Town of Montverde

BUDGET

PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$ 126,699.00
\$ 1,013.59
\$ 127,712.59

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	0	0%
Roads and transportation	45,000	53%
Utilities, drainage improvements, stormwater retrofit	40,000	47%
Public safety facilities and equipment	0	0%
Libraries	0	0%
Parks and recreation	0	0%
Other infrastructure	0	0%
Debt Service	0	0%
TOTAL	85,000	100.00%
Reserves	\$ 42,712.59	

CERTIFICATION: *This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.*

9-4-14
Date

Mary Gillis
Signature

Mary Gillis, Finance Director
Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING ENTITY: (1) *Taxes*

BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	1,279,250.00
\$	400.00
	455056
\$	1,734,706.00

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	0	0%
Roads and transportation	0	0%
Utilities, drainage improvements, stormwater retrofit	0	0%
Public safety facilities and equipment	0	0%
Libraries	0	0%
Parks and recreation	0	0%
Other infrastructure	0	0%
Debt Service	1344990	100%
TOTAL	1,344,990	100.00%

Reserves	\$ 389,716
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CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

Date **8/29/2014**

Signature **Lorí Houghton**

Name/Title of Authorized Official **Finance Director**

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING ENTITY: (1) Umatilla

BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	303,000
\$	303,000

PROJECT EXPENDITURES

(6) DESCRIPTION	(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
Construction, renovation, remodeling of facilities	87,432	29%
Roads and transportation	-	0%
Utilities, drainage improvements, stormwater retrofit	-	0%
Public safety facilities and equipment	67,890	22%
Libraries	-	0%
Parks and recreation	37,500	12%
Other infrastructure	-	0%
Debt Service	110,178	36%
TOTAL	\$ 303,000	100.00%
Reserves	-	

CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

9/4/2014

Carol Rogers
Signature

Date

Carol Rogers, CPA, Finance Director
Name/Title of Authorized Official

SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE DETAIL

REPORTING ENTITY: *Umatilla*
(9)

REPORTING PERIOD: 010/01/2014 TO 09/30/2015
(11)

CLASSIFICATION/ PROJECT	AMOUNT BUDGETED (10)		CLASSIFICATION/PROJECTS FUNDED THROUGH DEBT	AMOUNT BUDGETED
City Hall Roof/Chambers	\$ 87,432			
Police Vehicles and Equipment	\$ 67,890			
Community Building Enhancements	\$ 37,500			
	\$ 192,822			

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

REPORTING ENTITY: (1) Lake County Schools

BUDGET PERIOD: (2) 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$ 10,000,000.00
\$ 6,100.00
\$ 7,102,214.00
\$ 17,108,314.00

PROJECT EXPENDITURES

(6) DESCRIPTION
Construction, renovation, remodeling of facilities
Roads and transportation
Utilities, drainage improvements, stormwater retrofit
Public safety facilities and equipment
Libraries
Parks and recreation
Other infrastructure
Debt Service
TOTAL

(7) EXPENDITURES BUDGETED THIS PERIOD	(8) % of TOTAL
3,500,000.00	20%
0	0%
0	0%
0	0%
0	0%
0	0%
0	0%
13,608,314.00	80%
\$ 17,108,314	100.00%

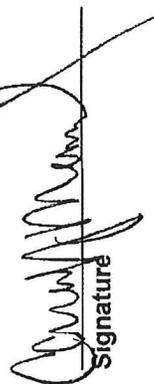
Reserves

\$

CERTIFICATION: This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.

9/2/2014

Date


 Signature

Carol MacLeod, CFO
 Name/Title of Authorized Official

**SALES SUR-TAX REPORT
BUDGETED REVENUE/EXPENDITURE REPORT**

**REPORTING
ENTITY: (1)** Lake County Board of County Commissioners

**BUDGET
PERIOD: (2)** 10/01/2014 TO 09/30/2015

REVENUES

Anticipated Sur-Tax Receipts for this budget period. (3)
 Anticipated interest income for this budget period (4)
 Unobligated Sur-Tax receipts/interest anticipated to be carried forward from prior periods to this budget year. (5)
 Total anticipated Sur-Tax Receipts for this budget year.

\$	11,590,000
	38,000
	14,519,616
\$	26,147,616

PROJECT EXPENDITURES

(6)	(7)	(8)
DESCRIPTION	BUDGETED THIS PERIOD	% of TOTAL
Construction, renovation, remodeling of facilities	5,448,491	21%
Roads and transportation	10,717,654	42%
Utilities, drainage improvements, stormwater retrofit	-	0%
Public safety facilities and equipment	2,032,499	8%
Libraries	-	0%
Parks and recreation	2,135,813	8%
Other infrastructure	-	0%
Debt Service	5,165,300	20%
TOTAL	25,499,757	100.00%

Reserves	\$ 647,859
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CERTIFICATION: *This is to certify that the information provided herein reflects the anticipated receipts and expenditures of funds. However, actual amounts are likely to be different and will be reflected on the subsequent report.*

8/29/2014 _____
 Date

Todd Thornton

 Signature

Todd Thornton/Sr. Financial Coordinator

 Name/Title of Authorized Official

**SALES SURTAX OVERSIGHT ADVISORY COMMITTEE
MEMBER LIST
(Four-year terms)**

12/18/2012

Ordinance No 2001-130, effective November 7, 2001, created the Lake County Sales Surtax Oversight Advisory Committee; providing for a title; providing for a purpose; providing for duties; providing for membership; providing for procedures; providing for severability; providing for inclusion in the Lake County Code; and providing for an effective date. This Committee shall consist of no more than nine (9) members and no less than six (6) members as appointed by the Lake County Board of County Commissioners.

<u>NAME/ADDRESS/PHONE</u>	<u>APPOINTED/ REAPPOINTED</u>	<u>TERM EXPIRES</u>
<u>Two Members of the Public-at-Large as designated by the Board of County Commissioners</u>		
Col. Herbert Scott Smith 2453 Broadvue Avenue Eustis, FL 32726-7626 Res: 352-483-0557 MBABusiness@aol.com	Reappt 1/04/2011	11/19/2014
Bea L. Meeks 2200 Black Hawk Street Clermont, FL 34714 Res: 352-432-4231 Bus: 352-429-3341 bmeeks@edgewood-fl.gov	Reappt 1/04/2011	11/19/2014
<u>Two Members of the Public-at-Large as designated by the School Board</u>		
William P. Smith 10424 Summit Lakes Lane Clermont, FL 34711 Res: 352-243-1113 BillandPhyl108@aol.com	Reappt 2/15/2011	11/19/2014
Rachel Holtzclaw 11 Cove Lane Eustis, FL 32726 Bus: 352-357-7770 rrh@embargmail.com	Appt 2/15/2011	11/19/2014

**SALES SURTAX OVERSIGHT ADVISORY COMMITTEE
MEMBER LIST
(Four-year terms)**

NAME/ADDRESS/PHONE	APPOINTED/ REAPPOINTED	TERM EXPIRES
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**Two Members of the Public-at-Large
as designated by the Lake County League of Cities**

Keith Mullins City of Clermont P. O. Box 120219 Clermont, FL 34712-0219 Bus: 352-394-4081 Email: kemflawine@cfl.rr.com	Reappt 1/04/2011	11/19/2014
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Glenn Irby City of Umatilla P. O. Box 2286 Umatilla, FL 32784-2286 Bus: 352-669-3125 Email: girby@umatillafl.org	Appt 1/04/2011	11/19/2014
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**Three Lake County Constitutional Officers,
or their named designees, to the extent possible**

Robbie Ross Lake County Property Appraiser (<i>designee</i>) 320 W. Main Street (P. O. Box 1027) Tavares, FL 32778 Bus: 352-343-9748	Reappt 1/01/2013	01/01/2017 (first Tuesday)
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Barbara Lehman Lake County Clerk (<i>designee</i>) 315 West Main Street (P. O. Box 7800) Tavares, FL 32778 Bus: 352-343-9824	Reappt 1/01/2013	01/01/2017 (first Tuesday)
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MEMBERS OF THIS COMMITTEE ARE NOT REQUIRED TO FILE FINANCIAL DISCLOSURE FORMS.